



[4830-01-P]

Department of the Treasury

Internal Revenue Service

26 CFR Part 301

[TD 9839]

RIN 1545–BN33

Partnership Representative Under the Centralized Partnership Audit Regime and Election To Apply the Centralized Partnership Audit Regime; Correcting Amendment

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correcting amendments.

SUMMARY: This document contains corrections to Treasury Decision 9839, which was published in the **Federal Register** for Thursday, August 9, 2018. Treasury Decision 9839 contains final regulations regarding the designation and authority of the partnership representative under the centralized partnership audit regime, which was enacted into law on November 2, 2015 by section 1101 of the Bipartisan Budget Act of 2015 (BBA).

DATES: These regulations are effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER] and applicable August 9, 2018.

FOR FURTHER INFORMATION CONTACT: Joy E. Gerdy Zogby of the Office of Associate Chief Counsel (Procedure and Administration), (202) 317-4927 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9839) that are the subject of this correction are under section 1101 of the Internal Revenue Code.

Need for Correction

As published August 9, 2018 (83 FR 39331), the final regulation and removal of temporary regulations (TD 9839; FR Doc. 2018-17002) contained errors that may prove misleading and therefore need to be corrected.

List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

Correction of Publication

Accordingly, 26 CFR part 301 is corrected by making the following correcting amendments:

PART 301 – PROCEDURE AND ADMINISTRATION

Paragraph 1. The authority citation for part 301 continues to read in part as follows:

Authority: 26 U.S.C. 7805.

Par. 2. Section 301.6223-1 is amended by revising the fifth sentence of paragraph (e)(1) to read as follows:

§ 301.6223-1 Partnership representative.

(e) ***

(1) *** No later than 30 days after the IRS receives a written notification of revocation submitted at the time described in paragraph (e)(2)(i) of this section, the IRS will send written confirmation of receipt of the written notification to the partnership, the revoked partnership representative or, in the case of a revocation of only the appointment of a designated individual, to the revoked designated individual, and to the newly designated partnership representative. ***

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